

# **NOT FOR PROFIT EXCLUSIONS AND EXEMPTIONS**

From 2015-2016 Tax Exemption Budget

*Handwritten item number will coincide with item number designation on Not for Profit Exemptions Spreadsheet*

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# Sales Tax

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{ Refunds }

#179

## 178. State Sales Tax Paid on Property Destroyed in a Natural Disaster

This refund provision gives financial assistance to persons who have suffered uninsured losses in natural disasters. The sales tax paid on destroyed property can be refunded upon the filing of a proper claim. The refund is based upon taxes paid by the owner on the destroyed property. The purpose of this refund is to provide financial relief to persons who have suffered uninsured losses in natural disasters.

### Legal Citation

R.S. 47:315.1

### Origin

Acts 1970, No. 592; amended by Acts 1972, No. 592; Acts 1973, No. 60

### Effective Date

August 17, 1969

### Beneficiaries

Owners of property destroyed by a natural disaster in an area determined by the President of the United States to need federal assistance.

### Administration

The documentation submitted for tax claims is generally incomplete; claims that appear to be reasonable and probable are honored. Under the present system, there is no correlation between need and eligibility for refunds. A better system could probably be devised for giving aid to persons adversely affected by natural disasters.

### Estimated Fiscal Effect

During fiscal year 2013-2014 in sales tax refunds issued to victims of natural disasters were negligible. We are unable to predict the future fiscal effect.

## 179. Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas

This refund provision offers a financial incentive to persons who renovate, restore, or rehabilitate existing structures or who construct new housing in certain blighted areas of the state. These areas are determined by local governing authorities. The purpose of this refund provision is to encourage people to improve the conditions of the blighted areas.

### Legal Citations

R.S. 47:315.2, R.S. 40:582.1-582.7, R.S. 47:1515.1

### Origin

Acts 1984, No. 292

### Effective Date

September 3, 1984

### Beneficiaries

People engaged in construction or renovation of real property in certain blighted areas of the state

### Administration

The purpose of this provision is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

Unable to anticipate. No refunds issued in previous years.

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# Sales Tax

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#1666

{ Exemptions }

## 164. Sale of Construction Materials to the Make it Right Foundation

This exemption allows the Make it Right Foundation to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in constructing new residential dwellings in this state.

### Legal Citation

R.S. 47:305.70

### Origin

Acts 2011, No. 387

### Effective Date

July 1, 2012

### Beneficiaries

Make it Right Foundation.

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 165. Sale of Construction Materials to the St. Bernard Project, Inc.

This provision allows the St. Bernard Project, Inc. to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

### Legal Citation

R.S. 47:305.71

### Origin

Acts 2013, No. 300

### Effective Date

July 1, 2013

### Beneficiaries

The St. Bernard Project, Inc.

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue in the row labeled other exemptions.

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# Sales Tax

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{ Exemptions }

#160

**158. Purchase, Lease or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers**

This provision creates a state sales tax exemption for the purchase, lease or repair of capital equipment or software used to operate capital equipment at qualifying radiation therapy centers. Local taxing authorities may elect to grant this exemption.

**Legal Citation**

R.S. 47:305.64

**Origin**

Acts 2009, No. 450; amended by Acts 2011, No. 296

**Effective Date**

July 1, 2009

**Beneficiaries**

Mary Bird Perkins Cancer Center and the Biomedical Research Foundation; OncoLogics, Inc. added to the exemption effective August 1, 2011.

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

**159. Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners**

This provision creates a state and local sales tax exemption for the purchase of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners. The materials purchased must be used for constructing, rehabilitating, or renovating residential dwellings in this state which were destroyed or damaged by Hurricane Katrina or Hurricane Rita. The exemption is limited to no more than \$500,000 in any calendar year.

**Legal Citation**

R.S. 47:305.65

**Origin**

Acts 2009, No. 450

**Effective Date**

July 1, 2009

**Beneficiaries**

Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

#165

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## Sales Tax

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{ Exemptions }

### 164. Sale of Construction Materials to the Make it Right Foundation

This exemption allows the Make it Right Foundation to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in constructing new residential dwellings in this state.

#### Legal Citation

R.S. 47:305.70

#### Origin

Acts 2011, No. 387

#### Effective Date

July 1, 2012

#### Beneficiaries

Make it Right Foundation.

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

### 165. Sale of Construction Materials to the St. Bernard Project, Inc.

This provision allows the St. Bernard Project, Inc. to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

#### Legal Citation

R.S. 47:305.71

#### Origin

Acts 2013, No. 300

#### Effective Date

July 1, 2013

#### Beneficiaries

The St. Bernard Project, Inc.

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue in the row labeled other exemptions.

#155

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## Sales Tax

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{ Exemptions }

### 154. Sale of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation

This exemption allows Habitat for Humanity affiliates, Fuller Center for Housing covenant partners and the Make it Right Foundation to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in constructing new residential dwellings in this state.

#### Legal Citation

R.S. 47:305.59

#### Origin

Acts 2007, No. 430; amended by Acts 2009, No. 464; amended by Acts 2011, No. 385

#### Effective Date

October 1, 2007 on purchases by Habitat for Humanity; July 1, 2009 on purchases by Fuller Center for Housing; and July 1, 2012 for purchases by Make it Right Foundation

#### Beneficiaries

Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation.

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

### 155. Sparta Groundwater Conservation District

This provision allows for the purchase of certain water conservation equipment for use within the Sparta Groundwater Conservation District without the payment of sales or use tax. Prior to application for an exemption certificate, the applicant must receive certification from the Commissioner of Conservation that the equipment qualifies as water conservation equipment.

#### Legal Citation

R.S. 47:305.61

#### Origin

Acts 2007, No. 471

#### Effective Date

July 1, 2007

#### Beneficiaries

Purchasers of equipment, certified by the Commissioner of Conservation as water conservation equipment and used in the Sparta Groundwater District.

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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{ Exemptions }

#120

## 118. Sales by Thrift Shops on Military Installations

This exemption allows sales by thrift shops located on military installations to be eligible for the exemption provided for sales at events sponsored by nonprofit domestic charitable organizations. For purposes of this exemption, the sales by the thrift shops constitute an event. The beneficiaries of this exemption are the customers of the thrift shops. The purpose of this exemption is to provide financial assistance to customers who shop at thrift shops on military bases.

### Legal Citation

R.S. 47:305.14(A)(4)

### Origin

Acts 1994, No. 22

### Effective Date

June 7, 1994

### Beneficiaries

Customers of thrift shops located on military installations

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 119. Sales of Newspapers by Religious Organizations

This exemption allows religious organizations to sell newspapers without the collection of the general sales tax provided the charge for the newspaper does not exceed publication costs. The purpose of this exemption is to provide financial assistance to religious organizations. These newspapers would be eligible for the exclusion under R.S. 47:301(16)(p).

### Legal Citation

R.S. 47:305.14(A)(1)

### Origin

Acts 1994, No. 39

### Effective Date

June 7, 1994.

### Beneficiaries

Qualifying religious organizations

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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#28

{ Exclusions }

## 28. Purchases by the Society of the Little Sisters of the Poor

This provision excludes the Society of the Little Sisters of the Poor from the definition of "person." This allows the Society to purchase tangible personal property and services and rent/lease tangible personal property without paying general sales tax. This exclusion is limited to the Society as a whole and does not extend to individual members. This exclusion does not apply to sales made by the Society. The purpose of this exclusion is to provide financial assistance to the Society of the Little Sisters of the Poor.

### Legal Citation

R.S. 47:301(8)(e)

### Origin

Acts 1998, No. 40

### Effective Date

August 15, 1998

### Beneficiaries

Society of the Little Sisters of the Poor

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
Prohibited	Prohibited

## 29. Purchases by Nonprofit Entities that Sell Donated Goods

This provision allows an exclusion from sales and use taxes for purchases by nonprofit entities that sell donated goods and spend 75 percent or more of revenues on directly employing or training persons with disabilities or workplace disadvantages. Nonprofit entities must apply for an exclusion certificate annually with each exclusion certificate effective for a one-year period.

### Legal Citation

R.S. 47:301(8)(f)

### Origin

Acts 2005, No. 393

### Effective Date

July 1, 2005

### Beneficiaries

Qualifying nonprofit entities

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.



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# Sales Tax

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{ Exclusions }

#27

## 26. Purchases by State and Local Governments

This exclusion allows all boards, agencies, or commissions of the state of Louisiana or any local authority within Louisiana to purchase or rent/lease tangible personal property, or receive services without being subject to general sales tax by excluding Louisiana state and local governments from the definition of person. The purpose of this exclusion is to remove governmental authorities from taxation.

### Legal Citation

R.S. 47:301(8)(c)

### Origin

Acts 1991, No. 1029; Amended by Acts 2007, No. 162

### Effective Date

September 1, 1991

### Beneficiaries

All Louisiana state and local governmental authorities

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
\$192,850,000	\$196,707,000

*Note:* This amount includes the total revenue loss for purchases by state and local government and sales to the U.S. Government. (See number 36, sales tax section).

## 27. Purchases of Certain Bibles, Song-books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes

This exclusion removes “churches” and “synagogues” granted exemption by the United States Internal Revenue Service under Section 501(c)(3) of the United States Internal Revenue Code from the definition of “dealer” when they purchase bibles, songbooks, or literature used for religious instruction classes. The purpose of this exclusion is to allow financial relief to qualifying churches and synagogues.

### Legal Citation

R.S. 47:301(8)(d)

### Origin

Acts 1996, No. 28

### Effective Date

July 1, 1996

### Beneficiaries

Qualifying churches and synagogues

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
Prohibited	Prohibited

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# Sales Tax

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{ Exclusions }

# 37

## 36. Sales to the United States Government and its Agencies

This exclusion allows sales made directly to the government of the United States or its agencies to be excluded from tax. The Constitution of the United States forbids the same taxation. This exclusion also applies to those companies with an agency status, where title to the tangible personal property purchased transfers immediately to the government. The purpose of this exclusion is to meet the requirements of the Constitution of the United States.

### Legal Citation

R.S. 47:301(10)(g)

### Origin

Acts 1989, No. 833

### Effective Date

September 3, 1989

### Beneficiaries

The beneficiaries of this exclusion are the United States Government and their agents.

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

See number 26, Sales Tax Section

## 37. Sales of Food Items by Youth Organizations

This exclusion allows youth organizations chartered by Congress, such as the Boy Scouts and Girl Scouts, to sell food free of sales tax. The purpose of this exclusion was to remove these sales from taxation.

### Legal Citation

R.S. 47:301(10)(h)

### Origin

Acts 1989 2<sup>nd</sup> Ex. Sess., No. 10

### Effective Date

September 8, 1989

### Duplicate Provision

R.S. 47:305.14

### Beneficiaries

Qualifying youth groups

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effective

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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{ Exemptions }

#106

## 104. Adaptive Driving Equipment and Motor Vehicle Modification

This provision allows for the tax-free purchase of adaptive driving equipment and modifications to motor vehicles when prescribed by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state. The purpose of this exemption is to provide financial assistance to persons requiring special driving equipment.

### Legal Citation

R.S. 47:305(D)(1)(u)

### Origin

Acts 1998, No. 37

### Effective Date

June 24, 1998

### Beneficiaries

Persons requiring specialized driving equipment.

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 105. Sales of Food by Certain Institutions

This exemption allows tax-free sales of food to staff and students of educational institutions, the staff and patients of hospitals and mental institutions and boarders in rooming houses, and similar institutions if the facility does not serve food to the general public and the meals are consumed on the premises. The purpose of this exemption is to provide financial relief to the staff and patients/boarders of certain institutions. In 2013, the statute was amended to exempt the sales of meals to the staff and residents of nursing homes, adult residential care providers, and continuing care retirement communities.

### Legal Citations

R.S. 47:305(D)(2)

### Origin

Acts 1973 Ex. Sess., No. 13; amended by Acts 2009, No. 473; Acts 2013, No. 271

### Effective Date

January 1, 1974

### Beneficiaries

Certain Institutions

### Administration

This exemption was fully suspended through 6/30/09.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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{ Exclusions }

# 59.1

**58. Specialty Mardi Gras Items Sold by Certain Organizations**

This exclusion allows nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization to sell specialty items to members for fund-raising purposes free from the state and local sales tax.

**Legal Citation**

R.S. 47:301(13)(l)

**Origin**

Acts 2005, No. 410

**Effective Date**

August 15, 2005

**Beneficiaries**

Nonprofit carnival organizations

**Administration**

The purpose of this exclusion is achieved in a fiscally effective manner.

**Estimated Fiscal Effective**

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

**59. Admission to Athletic or Entertainment Events by Educational Institutions and Membership Dues of Certain Nonprofit Civic Organizations**

This exclusion allows the tax-free sale of tickets for admission to all athletic events by schools, colleges, and universities, and membership dues for access to the facilities of nonprofit civic organizations, such as the Young Men's Christian Association (YMCA), Young Women's Christian Association (YWCA), Catholic Youth Organization (CYO), etc. The purpose of this exclusion is to provide financial assistance to qualifying organizations.

**Legal Citation**

R.S. 47:301(14)(b)(i)

**Origin**

Acts 1948, No. 9; amended by Acts 1976, No. 481

**Effective Date**

June 7, 1948

**Beneficiaries**

Schools and nonprofit organizations

**Administration**

The purpose of this exclusion is achieved in a fiscally effective manner.

**Estimated Fiscal Effective**

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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#60

## { Exclusions }

### 60. Admissions to Museums

This exclusion allows tax-free admissions to museums by defining a place of amusement to not include museums. The purpose of this exclusion is to provide financial assistance to museums.

#### Legal Citation

R.S. 47:301(14)(b)(ii)

#### Origin

Acts 1989, No. 796; amended by Acts 1991, No. 172

#### Effective Date

September 3, 1989

#### Beneficiaries

Museums, which include planetariums, aquariums, and natural history and art museums

#### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

#### Estimated Fiscal Effective

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

### 61. Admission to Places of Amusement at Camp and Retreat Facilities

This provision excludes from the tax certain room rentals at camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. The qualifying room rentals must be associated with the attendance of a function devoted to the nonprofit organization's purposes. Room rentals to persons merely purchasing lodging at the facility do not qualify for the exclusion.

Qualifying nonprofit organizations have a similar exclusion for places of amusement under R.S. 47:301(14)(b)(iv).

#### Legal Citation

R.S. 47:301(14)(b)(iv)

#### Origin

Acts 1998, No. 40; Amended by Acts 2005, No. 377

#### Effective Date

August 15, 1998

#### Related Exclusion

R.S. 47:301(6)(b)

#### Beneficiaries

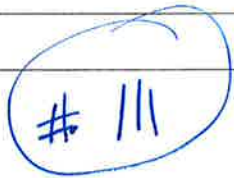
Qualifying camp and retreat facilities

#### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.



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# Sales Tax

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## { Exemptions }

### 110. Sales of Admission Tickets by Little Theater Organizations

This exemption allows the tax-free sale of Little Theater organization tickets. The purpose of this exemption is to provide financial assistance to qualifying theater organizations.

**Legal Citation**

R.S. 47:305.6

**Origin**

Acts 1962, No. 226

**Effective Date**

August 1, 1962

**Beneficiaries**

Little Theater organizations

**Administration**

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

**Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

### 111. Tickets to Musical Performances by Nonprofit Musical Organizations

This exemption allows the tax-free sales of tickets from Louisiana-domiciled symphony organizations for the presentation of a musical performance. This exemption does not include performances given by symphony organizations domiciled in any other state or any performance intended to yield a profit to the promoter. The purpose of this exemption is to provide financial assistance to nonprofit symphony organizations.

**Legal Citation**

R.S. 47:305.7

**Origin**

Acts 1963, No. 124

**Effective Date**

July 1, 1963

**Beneficiaries**

Louisiana nonprofit symphony organizations

**Administration**

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

**Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

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# Sales Tax

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{ Exemptions }

# 112

## 110. Sales of Admission Tickets by Little Theater Organizations

This exemption allows the tax-free sale of Little Theater organization tickets. The purpose of this exemption is to provide financial assistance to qualifying theater organizations.

### Legal Citation

R.S. 47:305.6

### Origin

Acts 1962, No. 226

### Effective Date

August 1, 1962

### Beneficiaries

Little Theater organizations

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 111. Tickets to Musical Performances by Nonprofit Musical Organizations

This exemption allows the tax-free sales of tickets from Louisiana-domiciled symphony organizations for the presentation of a musical performance. This exemption does not include performances given by symphony organizations domiciled in any other state or any performance intended to yield a profit to the promoter. The purpose of this exemption is to provide financial assistance to nonprofit symphony organizations.

### Legal Citation

R.S. 47:305.7

### Origin

Acts 1963, No. 124

### Effective Date

July 1, 1963

### Beneficiaries

Louisiana nonprofit symphony organizations

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

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# Sales Tax

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{ Exemptions }

# 140

## 138. Purchases and Sales by Ducks Unlimited and Bass Life

This exemption allows Ducks Unlimited or Bass Life and their chapters to sell, purchase or rent items free from state and local sales tax. The purpose of this exemption is to provide financial assistance to these organizations. This provision has a related exemption under R.S. 47:305.43 which exempts certain transactions with nonprofit groups whose purpose is to conserve migratory waterfowl and fish.

### Legal Citation

R.S. 47:305.41

### Origin

Acts 1985, No. 512; amended by Acts 1998, No. 28

### Effective Date

July 12, 1985

### Beneficiaries

Ducks Unlimited and Bass Life

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 139. Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations

This exemption allows domestic nonprofit organizations that present dance, drama, or performing arts to sell tickets to performances exempt from sales tax. The purpose of this exemption is to provide financial assistance to these nonprofit organizations.

### Legal Citation

R.S. 47:305.42

### Origin

Acts 1985, No. 513

### Effective Date

July 12, 1985

### Beneficiaries

Nonprofit organizations engaged in promoting dance, drama, or performing arts

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.



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# Sales Tax

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{ Exemptions }

#126

## 124. Receipts from Coin-operated Washing and Drying Machines in Commercial Laundromats

This exemption allows receipts from coin-operated washing and drying machines to be exempt from sales tax if the machines are located in a commercial laundromat. The purpose of this exemption was to provide financial relief to commercial laundromats who were unable to collect sales tax rate increases from their customers. In 1996, the courts ruled that the revenue from coin-operated washing and drying machines were not subject to sales tax as a taxable service of cleaning.

### Legal Citation

R.S. 47:305.17

### Origin

Acts 1975, No. 423

### Effective Date

September 12, 1975

### Beneficiaries

Commercial coin-operated laundromats

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

Courts have ruled that these receipts are not taxable. In addition, the receipts are not reported on the return.

## 125. Outside Gate Admissions & Parking Fees at Fairs, Festivals, & Expositions Sponsored by Nonprofit Organizations

This exemption allows certain gate admissions and parking fees to fairs, festivals, and expositions sponsored by Louisiana chartered nonprofit organizations to be exempt from sales tax. This exemption does not apply to any event intended to yield a profit to the promoter or any individual contracted to provide services or equipment for the event. The purpose of this exemption is to provide financial assistance to qualifying nonprofit organizations.

### Legal Citation

R.S. 47:305.18

### Origin

Acts 1975, No. 824

### Effective Date

September 12, 1975

### Beneficiaries

Nonprofit organizations

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

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# Sales Tax

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{ Exclusions }

#55

**54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects**

This provision creates an exclusion from sales and use tax for anthropogenic carbon dioxide used in qualified tertiary recovery projects approved by the Department of Natural Resources.

**Legal Citation**

R.S. 47:301(10)(gg), R.S. 47:301(18)(p)

**Origin**

Acts 2009, No. 450

**Effective Date**

July 1, 2009

**Beneficiaries**

Taxpayers who use anthropogenic carbon dioxide in qualified tertiary recovery projects approved by the Department of Natural Resources.

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effective**

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

**55. Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization**

This exclusion exempts the sales of tangible personal property at, admissions to, and parking fees for an event providing Louisiana heritage, culture, crafts, art, food and music which is sponsored by a nonprofit organization. Qualifying events must transpire over a minimum of seven days but not more than twelve days and have a Five-Year annual average attendance of at least three hundred thousand over the duration of the event. The purpose of this exemption is to provide financial assistance to qualifying organizations.

**Legal Citation**

R.S. 47:301(10)(hh) and (14)(k)

**Origin**

Acts 2011, No. 372

**Effective Date**

October 1, 2011

**Beneficiaries**

New Orleans Jazz and Heritage Festival.

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effective**

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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# 117

{ Exemptions }

**116. Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations**

This exemption allows admissions to events sponsored by domestic nonprofit charitable, educational, and religious organizations to be exempt from sales tax. The funds raised, except for necessary expenses, must be used for the purposes for which the event was organized. The purpose of this exemption is to provide financial assistance to qualifying organizations.

**Legal Citation**

R.S. 47:305.13

**Origin**

Acts 1971, No. 125

**Effective Date**

June 28, 1971

**Beneficiaries**

Domestic nonprofit groups

**Administration**

This exemption has been fully suspended and the one percent suspension will continue indefinitely.

**Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

**117. Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups**

This exemption allows sales of tangible personal property at or admissions, and parking fees to certain events sponsored by nonprofit domestic, civic, educational, charitable, fraternal, or religious organizations, to be exempt from sales tax. All funds from the event, except necessary expenses, must be used for educational, charitable, religious, or historical restoration purposes. The purpose of this exemption is to provide financial assistance to qualifying organizations.

**Legal Citation**

R.S. 47:305.14

**Origin**

Acts 1973, No. 89; amended by Acts 1991, No. 533 and 930

**Effective Date**

July 2, 1973

**Beneficiaries**

Qualifying nonprofit organizations

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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# 123

{ Exemptions }

## 122. Purchases by Certain Organizations that Promote Training for the Blind

This exemption allows organizations that provide training for the blind and receive at least 75 percent of the organizations' funding from public funds to purchase goods and services free of the general sales tax. The purpose of this exemption is to provide financial assistance to blind organizations.

### Legal Citation

R.S. 47:305.15(B)

### Origin

Acts 1994, No. 26

### Effective Date

August 15, 1994

### Beneficiaries

Qualifying organizations for the blind

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 123. Cable Television Installation and Repair Services

This exemption allows installation charges and repairs to hardware to be exempt from sales tax. This exemption was not necessary, as cable installation charges are a nontaxable service and repair services are performed on immovable equipment and are not subject to taxation. The purpose of this exemption is to clarify that cable television installation and repair services are not subject to the tax.

### Legal Citation

R.S. 47:305.16

### Origin

Acts 1974, No. 593

### Effective Date

July 31, 1974

### Beneficiaries

Television cable companies and their subscribers, if these charges were subject to tax

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

\$0; Installation charges and charges for repairs to immovable property are not taxable.

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# Sales Tax

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{ Exemptions }

# 136

## 134. Sales of Certain Fuels Used for Farm Purposes

This exemption allows the tax-free purchase of diesel fuel, butane, propane, and other liquefied petroleum gases for farm use. The purpose of this exemption is to provide financial assistance to commercial farmers.

### Legal Citation

R.S. 47:305.37

### Origin

Acts 1982, No. 820; amended by Acts 1985, No. 511 and No. 621

### Effective Date

January 1, 1983

### Beneficiaries

Commercial farmers

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 135. Sales or Purchases by Certain Sheltered Workshops

This exemption allows certain sheltered workshops for the mentally incapacitated to sell and purchase tax free. The workshop must be used as a day developmental training center and licensed by the Department of Children and Family Services. The purpose of this exemption is to provide financial assistance to sheltered workshops.

### Legal Citation

R.S. 47:305.38

### Origin

Acts 1982, No. 242

### Effective Date

September 10, 1982

### Beneficiaries

Qualifying sheltered workshops

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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{ Exclusions }

#29

## 28. Purchases by the Society of the Little Sisters of the Poor

This provision excludes the Society of the Little Sisters of the Poor from the definition of "person." This allows the Society to purchase tangible personal property and services and rent/lease tangible personal property without paying general sales tax. This exclusion is limited to the Society as a whole and does not extend to individual members. This exclusion does not apply to sales made by the Society. The purpose of this exclusion is to provide financial assistance to the Society of the Little Sisters of the Poor.

### Legal Citation

R.S. 47:301(8)(e)

### Origin

Acts 1998, No. 40

### Effective Date

August 15, 1998

### Beneficiaries

Society of the Little Sisters of the Poor

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

## 29. Purchases by Nonprofit Entities that Sell Donated Goods

This provision allows an exclusion from sales and use taxes for purchases by nonprofit entities that sell donated goods and spend 75 percent or more of revenues on directly employing or training persons with disabilities or workplace disadvantages. Nonprofit entities must apply for an exclusion certificate annually with each exclusion certificate effective for a one-year period.

### Legal Citation

R.S. 47:301(8)(f)

### Origin

Acts 2005, No. 393

### Effective Date

July 1, 2005

### Beneficiaries

Qualifying nonprofit entities

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
Prohibited	Prohibited

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# Sales Tax

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{ Refunds }

#181

## 180. Purchases or Leases of Durable Medical Equipment Paid by or Under Provisions of Medicare

This refund provision allows a person paying tax on the purchase or rental of durable medical equipment that is paid by or under the provisions of Medicare to request a refund of the state taxes paid. Most qualifying purchases are already exempted from the state sales tax under pertinent provisions of R.S. 47:305(D). However, leases are not.

### Legal Citation

R.S. 47:315.3

### Origin

Acts 1994, No. 25

### Effective Date

August 15, 1994

### Beneficiaries

Purchasers and lessees of qualifying durable medical equipment

### Administration

The purpose of this provision is achieved in a fiscally effective manner. Lessors who lease durable medical equipment that is directly paid for by Medicare are allowed to exempt the lease payments from the sales tax.

### Estimated Fiscal Effect

During fiscal year 2014-2015, \$504,664 in sales tax refunds were issued for the purchase or lease of qualifying durable medical equipment. We are unable to predict the future fiscal effect.

## 181. Sales Tax Collected by a Qualified Charitable Institution

This provision allows a restricted refund of sales tax collected by a qualified charitable institution on the sale of donated tangible personal property or items made from donated property. The refund must be used exclusively in Louisiana for land acquisition, capital construction, or equipment, or related debt service or job training, job placement, employment, or other related community services and support program costs.

### Legal Citation

R.S. 47:315.5

### Origin

Acts 2007, No. 464

### Effective Date

January 1, 2008

### Beneficiaries

Qualified charitable institutions that sell donated tangible personal property or items made from donated property.

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

Unable to anticipate. No refunds issued in previous years.

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# Sales Tax

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{ Exemptions }

# 118

## 116. Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations

This exemption allows admissions to events sponsored by domestic nonprofit charitable, educational, and religious organizations to be exempt from sales tax. The funds raised, except for necessary expenses, must be used for the purposes for which the event was organized. The purpose of this exemption is to provide financial assistance to qualifying organizations.

### Legal Citation

R.S. 47:305.13

### Origin

Acts 1971, No. 125

### Effective Date

June 28, 1971

### Beneficiaries

Domestic nonprofit groups

### Administration

This exemption has been fully suspended and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 117. Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups

This exemption allows sales of tangible personal property at or admissions, and parking fees to certain events sponsored by nonprofit domestic, civic, educational, charitable, fraternal, or religious organizations, to be exempt from sales tax. All funds from the event, except necessary expenses, must be used for educational, charitable, religious, or historical restoration purposes. The purpose of this exemption is to provide financial assistance to qualifying organizations.

### Legal Citation

R.S. 47:305.14

### Origin

Acts 1973, No. 89; amended by Acts 1991, No. 533 and 930

### Effective Date

July 2, 1973

### Beneficiaries

Qualifying nonprofit organizations

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.



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# Sales Tax

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#14

{ Exclusions }

#15

## 14. Room Rentals at Camp and Retreat Facilities

This provision excludes from sales tax certain room rentals at camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. The qualifying room rentals must be associated with the attendance of a function devoted to the nonprofit organization's purposes. Room rentals to persons merely purchasing lodging at the facility do not qualify for the exclusion.

Qualifying nonprofit organizations have a similar exclusion for places of amusement under R.S. 47:301(14)(b)(iv).

### Legal Citation

R.S. 47:301(6)(b)

### Origin

Acts 1998, No. 40, amended by Acts 2005, No. 377

### Effective Date

August 15, 1998

### Related Exclusion

R.S. 47:301(14)(b)(iv)

### Beneficiaries

Qualifying camp and retreat facilities.

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 15. Room Rentals at Certain Homeless Shelters

This provision removes certain homeless shelters from the definition of hotel, thereby creating an exclusion from state and local sales tax on lodging charges at these facilities. Qualifying facilities must be operated by a nonprofit organization exempt under Section 501(C)(3) of the Internal Revenue Code and devoted exclusively to temporary housing of homeless transient persons, for periods no longer than 30 days duration. Lodging charges can be no greater than \$20.00 per day.

### Legal Citation

R.S. 47:301(6)(c)

### Origin

Acts 2009, No. 456

### Effective Date

July 1, 2009

### Beneficiaries

Individual taxpayers who are homeless and transient.

### Administration

Nearly all state tax on lodging is dedicated back to the local area where the tax is collected. Thus, any negative effect on state revenues as a result of this act is essentially a reduction in revenue statutorily dedicated back to local entities.

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
\$0	\$0

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# Sales Tax

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{ Exclusions }

# 61

## 60. Admissions to Museums

This exclusion allows tax-free admissions to museums by defining a place of amusement to not include museums. The purpose of this exclusion is to provide financial assistance to museums.

### Legal Citation

R.S. 47:301(14)(b)(ii)

### Origin

Acts 1989, No. 796; amended by Acts 1991, No. 172

### Effective Date

September 3, 1989

### Beneficiaries

Museums, which include planetariums, aquariums, and natural history and art museums

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effective

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 61. Admission to Places of Amusement at Camp and Retreat Facilities

This provision excludes from the tax certain room rentals at camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. The qualifying room rentals must be associated with the attendance of a function devoted to the nonprofit organization's purposes. Room rentals to persons merely purchasing lodging at the facility do not qualify for the exclusion.

Qualifying nonprofit organizations have a similar exclusion for places of amusement under R.S. 47:301(14)(b)(iv).

### Legal Citation

R.S. 47:301(14)(b)(iv)

### Origin

Acts 1998, No. 40; Amended by Acts 2005, No. 377

### Effective Date

August 15, 1998

### Related Exclusion

R.S. 47:301(6)(b)

### Beneficiaries

Qualifying camp and retreat facilities

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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#151

{ Exemptions }

## 150. Sickle Cell Disease Organizations

This exclusion provides a state and local sales tax exemption for nonprofit organizations that were established prior to 1975 conducting comprehensive programs on sickle cell disease which includes but is not limited to free education, free testing, free counseling, and free prescriptions, transportation, and food packages for sickle cell patients. The organizations are required to obtain exemption certificates from the Department of Revenue.

### Legal Citation

R.S. 47:305.53

### Origin

Acts 2005, No. 278

### Effective Date

July 1, 2005

### Beneficiaries

Sickle Cell disease organizations and their customers

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 151. Annual Louisiana Sales Tax Holiday

This exclusion provides for an exemption from the state sales tax on the first consecutive Friday and Saturday of August each year, on the first \$2,500 of the purchase price of most individual items of tangible personal property. The exemption applies statewide to all consumer purchases of tangible personal property, other than vehicles subject to license and title and meals furnished for consumption on the premises, provided that the property is not for use in a business, trade, or profession.

### Legal Citation

R.S. 47:305.54

### Origin

Acts 2005, 1<sup>st</sup> Ex. Session No. 9; amended by Acts 2007, No. 244

### Effective Date

First consecutive Friday and Saturday of August each year

### Beneficiaries

Individual consumers

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
\$4,265,000	\$4,350,000

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# Sales Tax

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{ Exclusions }

#39

## 38. Purchases of School Buses by Independent Operators

This exclusion allows independent school bus operators to purchase school buses that are either new or less than five years old, if the buses are used exclusively in the public school system, free of general sales tax. The purpose of this exclusion is to give relief to the independent operators who must purchase their own school buses.

### Legal Citation

R.S. 47:301(10)(i)

### Origin

Acts 1990, No. 724

### Effective Date

July 1, 1990

### Beneficiaries

Independent operators who purchase their own school buses.

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effective

We are unable to estimate the fiscal effect; there is no reporting requirement for the data.

## 39. Tangible Personal Property Sold to Food Banks

This exclusion allows food banks, as defined under R.S. 9:2799, to purchase any tangible personal property, including food, free of sales tax. The purpose of this exclusion is to give qualifying food banks greater purchasing power.

### Legal Citation

R.S. 47:301(10)(j)

### Origin

Acts 1990, No. 817; Amended by Acts 1992, No. 514

### Effective Date

September 7, 1990

### Beneficiaries

Qualifying food banks

### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

### Estimated Fiscal Effective

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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# 48

## { Exclusions }

### 48. Donation of Toys

This exclusion from state and local sales and use tax applies to nonprofit organizations that are exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing organization is to donate toys to children and the toys are in fact, donated. The organizations are required to obtain exemption certificates from the Department of Revenue or the tax collector of the political subdivision.

#### Legal Citation

R.S. 47:301(10)(z)(aa)(i), R.S. 47:301(18)(m)

#### Origin

Acts 2005, No. 293

#### Effective Date

July 1, 2005

#### Beneficiaries

Nonprofit organizations that purchase toys to donate to children

#### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

#### Estimated Fiscal Effective

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

### 49. Natural Gas Held, Used, or Consumed in Providing Natural Gas Storage Services or Operating Natural Gas Storage Facilities

This provision allows a state sales and use tax exclusion for purchases of natural gas to be held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

#### Legal Citation

R.S. 47:301(10)(bb)

#### Origin

Acts 2005, No. 364

#### Effective Date

June 30, 2005

#### Beneficiaries

Taxpayers that provide natural gas storage services or operate natural gas storage facilities

#### Administration

The purpose of this exclusion is achieved in a fiscally effective manner.

#### Estimated Fiscal Effective

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions for FY 6-16, see number 99 for FY 6-17.

*Note:* This exemption is not affected by the partial suspension of certain business utilities under HCR 8 of 2015.

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# Sales Tax

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{ Exclusions }

#21

## 20. Certain Educational Materials and Equipment Used for Classroom Instruction

This exclusion allows approved parochial and private elementary and secondary schools that comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code to rent/lease or purchase specific materials and equipment for classroom instruction free of sales tax. The materials and equipment are limited to books, workbooks, computers, computer software, films, videos, and audio tapes. These items must be used for classroom instruction only. This statute also excludes the sales of tangible personal property by the approved school from the sales tax, when the proceeds of such sales are used solely and exclusively to support the school. This exclusion for sales does not allow tax-free sales to students or their families by promoters or regular dealers through the use of the school name or facilities. The purpose of this exclusion is to allow financial relief to qualifying schools for classroom materials and equipment and to assist in fund-raising.

### Legal Citations

R.S. 47:301(7)(f), R.S. 47:301(10)(q), R.S. 47:301(18)(c)

### Origin

Acts 1996, No. 15; Amended by Acts 1998, No. 47; Acts 2000, No.33; Acts 2003, No.141; Acts 2005, No. 357; Acts 2009, No. 206

### Effective Date

July 1, 1997

### Beneficiaries

Qualifying parochial and private elementary and secondary schools.

### Administration

It is not known if the purpose of this exclusion is being achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 21. Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.

This exclusion allows Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc., to purchase and lease or rent tangible personal property without the payment of sales tax when the property is used by their educational and public service programs for youth. The purpose of this exclusion is to provide financial relief to these two organizations.

### Legal Citations

R.S. 47:301(7)(g), R.S. 47:301(10)(r), R.S. 47:301(18)(f)

### Origin

Acts 1996, No. 20

### Effective Date

July 1, 1996

### Beneficiaries

Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.

### Administration

It is not known if the purpose of this exclusion is being achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exclusion is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

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# Sales Tax

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#163

{ Exemptions }

## 162. Purchases by the Fore!Kids Foundation

This provision creates a state sales and use tax exemption for the purchase, use, or rental of materials, services, property, and supplies by the Fore!Kids Foundation whose primary purpose is to fund children's service organizations from monies raised from golfing events.

### Legal Citation

R.S. 47:305.68

### Origin

Acts 2011, No. 374

### Effective Date

October 1, 2011

### Beneficiaries

Fore!Kids Foundation.

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled other exemptions.

## 163. Purchase of a Motor Vehicle Modified for Use by an Orthopedically Disabled Person

This provision creates a state sales and use tax rebate on the purchase of a motor vehicle modified for use by a person who is orthopedically disabled. The provision is applicable to motor vehicle purchases made between January 1, 2010 and June 30, 2013.

### Legal Citation

R.S. 47:305.69

### Origin

Acts 2011, No. 379

### Effective Date

October 1, 2011

### Sunset Date

June 30, 2013

### Beneficiaries

Purchasers of a vehicle modified for use by an orthopedically disabled person.

### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

### Estimated Fiscal Effect

\$0, exclusion sunsetted.

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# Sales Tax

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#139

{ Exemptions }

## 138. Purchases and Sales by Ducks Unlimited and Bass Life

This exemption allows Ducks Unlimited or Bass Life and their chapters to sell, purchase or rent items free from state and local sales tax. The purpose of this exemption is to provide financial assistance to these organizations. This provision has a related exemption under R.S. 47:305.43 which exempts certain transactions with nonprofit groups whose purpose is to conserve migratory waterfowl and fish.

### Legal Citation

R.S. 47:305.41

### Origin

Acts 1985, No. 512; amended by Acts 1998, No. 28

### Effective Date

July 12, 1985

### Beneficiaries

Ducks Unlimited and Bass Life

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 139. Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations

This exemption allows domestic nonprofit organizations that present dance, drama, or performing arts to sell tickets to performances exempt from sales tax. The purpose of this exemption is to provide financial assistance to these nonprofit organizations.

### Legal Citation

R.S. 47:305.42

### Origin

Acts 1985, No. 513

### Effective Date

July 12, 1985

### Beneficiaries

Nonprofit organizations engaged in promoting dance, drama, or performing arts

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.



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# Sales Tax

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#141

{ Exemptions }

## 140. Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl

This exemption allows nonprofit organizations dedicated exclusively to the conservation of fish or the migratory waterfowl of the North American Continent and to the preservation and conservation of wetland habitat of such waterfowl to sell items free from the state and local sales tax if the proceeds are used in furtherance of the organization's exempt purpose. Qualifying organizations will also be allowed to purchase items free from the state and local sales tax. The exemption will not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment for the event. The purpose of this exemption is to provide financial assistance to qualifying conservation groups. This provision has a related exemption under R.S. 47:305.41 which exempts certain transactions with Ducks Unlimited and Bass Life.

### Legal Citation

R.S. 47:305.43

### Origin

Acts 1985, No. 835; amended by Acts 1998, No. 28

### Effective Date

September 6, 1985

### Beneficiaries

Qualifying organizations dedicated to fish and migratory North American waterfowl

### Administration

This exemption has been fully suspended and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 141. Raw Materials Used in the Printing Process

This exemption allows the tax-free purchase or sale of raw materials and certain other tangible personal property used to produce printed matter. This exemption applies to qualifying items manufactured by the printer or purchased from a contractor. The purpose of this exemption is to offer financial assistance to commercial printers.

### Legal Citation

R.S. 47:305.44

### Origin

Acts 1985, No. 847

### Effective Date

July 23, 1985

### Beneficiaries

Commercial printers

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

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# Sales Tax

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#133

{ Exemptions }

## 132. Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers

This exemption allows for the tax-free purchase of construction materials and operating supplies for certain nonprofit retirement centers owned or operated by any public trust authority or incorporated not-for-profit organization. The retirement center must serve as a multipurpose facility that offers unsupervised living units, supervised nursing-home facilities, and intermediate health care. The purpose of this exemption is to encourage a new concept in the care of the elderly.

### Legal Citation

R.S. 47:305.33

### Origin

Acts 1981, No. 876

### Effective Date

September 11, 1981

### Beneficiaries

Nonprofit multipurpose retirement centers

### Administration

This exemption was fully suspended through 6/30/09 and the one percent suspension will continue indefinitely.

### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Exemptions subject to 1% suspended rate.

## 133. Sales of Motor Vehicles to be Leased or Rented by Qualified Lessors

This exemption allows the tax-free purchase of motor vehicles, trailers, and semi-trailers used exclusively for leases or rentals. This exemption is superseded by the exclusion provided under R.S. 47:301(10)(a)(iii) [See number 30] enacted October 1, 1996.

### Legal Citation

R.S. 47:305.36

### Origin

Acts 1982, No. 415; amended by Acts 1984, No. 539; Acts 1985, No. 847; Acts 1991, No. 495

### Effective Date

September 10, 1982

### Duplicate Provision

R.S. 47:301(10)(a)(iii)

### Administration

This exemption has been superseded by R.S. 47:301(10)(a)(iii).

Estimated Fiscal Effect	
FYE 6-16	FYE 6-17
\$55,161,000	\$56,264,000